- (2) UNFORESEEN CIRCUMSTANCES REQUIRE OPERATION OF THE COMMERCIAL MOTOR VEHICLE; AND
- (3) A PROHIBITION OF OPERATION WOULD CAUSE UNDUE HARDSHIP.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 422(b).

Defined terms: "Commercial motor vehicle" § 9-201 "Comptroller" § 1-101 "Motor carrier" § 9-201

GENERAL REVISOR'S NOTE:

Former Art. 81, § 420, which concerned joint reports by motor carriers operating buses in pool service, is deleted as unnecessary, as neither that type of service nor those provisions are used.

SUBTITLE 3. MOTOR FUEL TAXES.

PART I. DEFINITIONS; GENERAL PROVISIONS.

9-301. DEFINITIONS.

(A) IN GENERAL.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of the introductory language of present Art. 56, § 135.

- (B) DEALER.
- (1) "DEALER" MEANS A PERSON WHO ENGAGES IN THE BUSINESS OF A DEALER.
 - (2) "DEALER" INCLUDES:
- (I) THE STATE WHEN IT ENGAGES IN THE BUSINESS OF A DEALER; AND
- (II) A POLITICAL SUBDIVISION OF THE STATE WHEN THE SUBDIVISION ENGAGES IN THE BUSINESS OF A DEALER.
- (3) "DEALER" DOES NOT INCLUDE AN AUTOMOBILE DEALER WHO BRINGS INTO THE STATE NEW AUTOMOBILES WITH GASOLINE IN THEIR FUEL TANKS.
 - REVISOR'S NOTE: Paragraph (1) of this subsection is new language added as a general definition of "dealer", by